

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 500 Section 500.275 Procedure When Tax-Paid Motor fuel is Returned to Licensee for Credit</b>
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**TITLE 86: REVENUE**

**PART 500  
MOTOR FUEL TAX**

**Section 500.275 Procedure When Tax-Paid Motor Fuel is Returned to Licensee for  
Credit**

- a) In any case in which a customer returns the entire amount of tax-paid motor fuel covered by an invoice to the licensee, the licensee's agent or driver is to secure the original invoice which was issued to such customer at the time when such motor fuel was sold by the licensee to such customer. This invoice may be returned to the licensee upon request. The licensee, in compiling his monthly Motor Fuel Tax reports, is to detail all such returned motor fuel, reporting such transactions in the same manner as purchases of tax-paid motor fuel are reported, indicating the name and address of each person to whom credit was given, the number of gallons for which such credit was given, the invoice number and the date of the transaction. Credit can then be claimed on his return, subject to Department approval. The original invoice must be attached to the licensee's return.
  
- b) If only a portion of the original purchase is returned, the licensee is to make a notation on the face of the invoice, plainly indicating the number of gallons returned, the date when such motor fuel is returned and other pertinent information. After such notations are made on the invoice, the licensee is to return the invoice to the customer, who may use it to support a claim for refund of tax paid on that portion of the motor fuel which was originally included in the invoice, but returned by the customer. The licensee, in compiling his monthly Motor Fuel Tax reports, is to detail all such returned motor fuel, reporting such transactions in the same manner as purchases of tax-paid motor fuel are reported, indicating the name and address of each person to whom credit was given, the number of gallons for which such credit was given, the copy of the invoice with all notations and the date of the transaction. Credit can then be claimed on his return, subject to Department approval.

**(Source:** Amended at 19 Ill. Reg. 3008, effective February 28, 1995)